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NonExempt

## COFRS ACCOUNTING MODEL INTERNAL SERVICES CENTER (ISC) ACTIVITY external customers

Used to record sale of services or product by an Internal Service Center (whether TABOR designated enterprise or not) to external (non-institutional) customers. Please see Model K for how to record ISC sales to internal customers.  
This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

Example: The College Print Shop, an exempt auxiliary enterprise Internal Service Center, sells copy services to a private small business.									
COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR	
BILLING ACTIVITY = REVENUE ENTRY									
1	Defaulted Bank Code Exempt Auxiliary & Self-Funded Fund Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	XXX	XXX	01	1100	\$500	
2	Defaulted Bank Code Exempt Auxiliary & Self-Funded Fund Nonappropriated Revenues Auxiliaries/Hospital Exp Revenues HE Exempt Self Funded Sales & Services or HE Auxiliary Sales & Services	N/A	320/GXX	NAP	1900	31	5401 5400		\$500

Example: The College Print Shop, a non-exempt Internal Service Center, sells copy services to a private small business.									
COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR	
BILLING ACTIVITY = REVENUE ENTRY									
3	Defaulted Bank Code Internal Service Fund Not used with Balance Sheet Accounts Asset Operating Cash	1001	328/GXX	XXX	XXX	01	1100	\$500	
4	Defaulted Bank Code Internal Service Fund Nonappropriated Revenues Auxiliaries/Hospital Exp Revenues HE Nonexempt Self Funded Sales & Services	N/A	328/GXX	LBA	1900	31	5402		\$500

Example: Reclassify ISU external revenue to F329 (Non-Exempt)  
Eliminate ISU External Revenue from F329

5	Defaulted Bank Code Internal Service Fund Nonappropriated Revenues Auxiliaries/Hospital Exp Revenues HE Nonexempt Self Funded Sales & Services	N/A	328/GXX	LBA	1900	31	5402	\$500	
6	Defaulted Bank Code Internal Service Fund Not used with Balance Sheet Accounts Asset Operating Cash	1001	328/GXX	XXX	XXX	01	1100		\$500

Record ISU external revenue in F329 (Non-Exempt)

7	Defaulted Bank Code Internal Service Fund Not used with Balance Sheet Accounts Asset Operating Cash	1001	329/GXX	XXX	XXX	01	1100	\$500	
8	Defaulted Bank Code Internal Service Fund Nonappropriated Revenues Sales and Services of Educational Activities* Sales and Services of Auxiliary Activities* Revenues HE Nonexempt Self Funded Sales & Services	N/A	329/GXX	LBA	0500 0510	31	5402		\$500

\*Use revenue classification appropriate to the activity.